

# 1.

## CHARTS OF ACCOUNTS

### 1.14 Revenue/Expenditure Accounts Overview

1.14.10 The overview includes the major categories of revenues and expenditures. For the full listing of all revenue and expenditure codes go to [Revenue/Expenditure Accounts](#).

#### Revenues by Prime and Basic Digit

300	BEGINNING CASH and INVESTMENTS
310	TAXES
320	LICENSES and PERMITS
330	INTERGOVERNMENTAL REVENUES
340	CHARGES for GOODS and SERVICES
350	FINES and PENALTIES
360	MISCELLANEOUS REVENUES
380	OTHER INCREASES IN FUND RESOURCES
390	OTHER FINANCING SOURCES

#### Revenues by Prime and Basub Digit

300	BEGINNING CASH and INVESTMENTS
308	Beginning Cash and Investments
310	TAXES
311	Property Tax
313	Retail Sales and Use Taxes
316	Business and Occupation Taxes
317	Excise Taxes in Lieu of Property Tax
318	Other Taxes
320	LICENSES and PERMITS
321	Business Licenses and Permits
322	Non-Business Licenses and Permits
330	INTERGOVERNMENTAL REVENUES
331	Direct Federal Grants
332	Federal Entitlements, Impact Payments and Subsidies
333	Indirect Federal Grants
334	State Grants
335-336	State Shared Revenues, Entitlements and Impact Payments
337	Local Grants, Entitlements and Other Payments
339	ARRA Grants

340 CHARGES for GOODS and SERVICES

- 341 General Government
- 342 Public Safety
- 343 Utilities
- 344 Transportation
- 345 Natural and Economic Environment
- 346 Social Services
- 347 Culture and Recreation
- 348 Internal Service Funds Sales and Services

350 FINES and PENALTIES

- 351 Superior Court – Felony/Misdemeanor Penalties
- 352 Civil Penalties
- 353 Civil Infraction Penalties
- 354 Civil Parking Infraction Penalties
- 355 Criminal Traffic Misdemeanor Fines
- 356 Criminal Non-Traffic Fines
- 357 Criminal Costs
- 359 Non-Court Fines and Penalties

360 MISCELLANEOUS REVENUES

- 361 Interest and Other Earnings
- 362 Rents and Leases
- 367 Contributions and Donations from Nongovernmental Sources
- 368 Special Assessments
- 369 Other

380 OTHER INCREASES IN FUND RESPOURCES

- 381 Interfund Loans
- 385 Special or Extraordinary Items
- 388 Other Increases in Fund Equity
- 389 Custodial Activities

390 OTHER FINANCING SOURCES

- 391 Long-Term Debt Issued
- 392 Premiums on Bonds Issued
- 393 Refunding Long-Term Debt Issued
- 395 Disposition of Capital Assets
- 397 Transfers-In
- 398 Insurance Recoveries

**Expenditures by Prime and Basic Digit**

500	ENDING CASH and INVESTMENTS
510	GENERAL GOVERNMENT
520	PUBLIC SAFETY
530	UTILITIES
540	TRANSPORTATION
550	NATURAL and ECONOMIC ENVIRONMENT
560	SOCIAL SERVICES
570	CULTURE and RECREATION
580	OTHER DECREASES IN FUND RESOURCES
591*-593*	DEBT SERVICE
594*-595*	CAPITAL EXPENDITURES
596*, 597, 599*	OTHER FINANCING USES

\* These codes are listed together with appropriate operating activities.

**Expenditures by Prime and Basub Digit**

500	ENDING CASH and INVESTMENTS
508	Ending Cash and Investments
510	GENERAL GOVERNMENT
511	Legislative Activities
512	Judicial Activities
513	Executive Activities
514	Financial, Recording and Election Activities
515	Legal Activities
517	Employee Benefit Programs
518	Centralized Services
519	Risk Management Services
520	PUBLIC SAFETY
521	Law Enforcement Activities
522	Fire and Emergency Medical Activities
523	Detention/Correction Activities
524	Protective Inspection Services
525	Disaster Services
527	Juvenile Services
528	Dispatch Services
530	UTILITIES
531	Storm Drainage Utilities
532	Television/Cable Utilities
533	Electric/Gas Utilities
534	Water Utilities

- 535 Sewer/Reclaimed Water Utilities
- 536 Cemetery
- 537 Solid Waste Utilities
- 538 Combined Water/Sewer/Solid Waste Utilities
- 539 Irrigation/Reclamation Utilities

540 TRANSPORTATION

- 541 Roads/Streets Construction – Preservation Projects
- 542 Roads/Streets Maintenance
- 543 Roads/Streets General Administration and Overhead
- 544 Roads/Streets Operations
- 545 Roads/Streets Extraordinary Operations
- 595 Roads/Streets and Other Infrastructure: Improvements and New Construction Projects
- 546 Airports and Ports
- 547 Transit, Railroads and Other Transportation Systems
- 548 Public Works – Centralized Services

550 NATURAL and ECONOMIC ENVIRONMENT

- 551 Public Housing Services
- 552 Employment Opportunity
- 553 Conservation
- 554 Environmental Services
- 557 Community Services
- 558 Community Planning and Economic Development
- 559 Property Development

560 SOCIAL SERVICES

- 561 Hospitals, Assisted Living and Convalescent Facilities
- 562 Public Health Services
- 563 Coroner/Medical Examiner
- 564 Mental Health Services
- 565 Welfare/Veterans Services/Services for Disabled/Homeless Services/Domestic Violence
- 566 Chemical Dependency Services
- 567 Children Services
- 568 Developmental Disabilities Services
- 569 Aging and Disability Services

570 CULTURE and RECREATION

- 571 Educational and Recreational Activities
- 572 Libraries
- 573 Cultural and Community Activities
- 575 Cultural and Recreational Facilities
- 576 Park Facilities

580	OTHER DECREASES IN FUND RESOURCES
581	Interfund Loans
585	Special or Extraordinary Items
588	Prior Period(s) Adjustment(s)
589	Custodial Activities
591-593	DEBT SERVICE
591	Redemption of Debt
592	Interest and Other Debt Service Costs
593	Advance Refunding Escrow
594-595	CAPITAL EXPENDITURES
594	Capital Expenditures
595	Roads/Streets and Other Infrastructure: Improvements and New Construction Projects
596, 599	OTHER FINANCING USES
596	Issuance Discount on Long-Term Debt
597	Transfers-Out
599	Payments to Refunded Debt Escrow Agent

**CLASSIFICATION OF CERTAIN EXPENDITURES/EXPENSES  
BY ELEMENT/SUBELEMENT**

**General Government**

- 11 Legislative Activities
- 12 Judicial Activities
- 13 Executive Activities
- 14 Financial, Recording and Election Activities
- 15 Legal Activities
- 17 Employee Benefit Programs
- 18 Centralized/General Services
- 19 Risk Management Services

**Public Safety**

- 21 Law Enforcement Activities
- 22 Fire and Emergency Medical Activities
- 23 Detention/Correction Activities
- 24 Protective Inspections Services
- 25 Disaster Services
- 27 Juvenile Services
- 28 Dispatch Services

**Utilities**

- 31 Storm Drainage Utilities
- 32 Television/Cable Utilities
- 33 Electric/Gas Utilities
- 34 Water Utilities
- 35 Sewer/Reclaimed Water Utilities
- 36 Cemetery
- 37 Solid Waste Utilities
- 38 Combined Water/Sewer/Solid Waste Utilities
- 39 Irrigation/Reclamation Utilities

**Transportation**

- 41 Roads/Streets Construction–Preservation Projects
- 42 Roads/Streets Ordinary Maintenance
- 43 Roads/Streets General Administration and Overhead
- 44 Roads/Streets Operations
- 45 Roads/Streets Extraordinary Operations
- 95 Roads/Streets and Other Infrastructure
- 46 Airports/Ports
- 47 Transit/Railroads and Other Transportation Systems
- 48 Public Works–Centralized Services

**Natural and Economic Environment**

- 51 Public Housing Services
- 52 Employment Opportunity
- 53 Conservation
- 54 Environmental Services
- 57 Community Services

- 58 Community Planning and Economic Development
- 59 Property Development

#### **Social Services**

- 61 Hospitals, Assisted Living, and Convalescent Facilities
- 62 Public Health Services
- 63 Coroner/Medical Examiner
- 64 Mental Health Services
- 65 Other Social Services
- 66 Chemical Dependency Services
- 67 Children Services
- 68 Developmental Disabilities Services
- 69 Aging and Disability Services

#### **Culture and Recreation**

- 71 Educational and Recreational Activities
- 72 Libraries
- 73 Cultural and Community Activities
- 75 Cultural and Recreational Facilities
- 76 Park Facilities